

COUNTY FORMS

How they are interrelated

Janelle Mickelson, OPI Finance Division
Montana County Superintendents Meeting
April 27, 2010

COUNTY FORMS

FP-6b – County Treasurer’s Report of Countywide School Funds: County Treasurers certify county receipts and disbursements for public schools (MCA, 20-9-212). County Treasurer submits to County Superintendent by July 10 and to OPI by August 15.

FP-8a – Joint District Basic Data Transmittal Form: This form provides a format for the exchange of information between joint county superintendents in order to determine what percentage of the joint district their county supports (MCA, 20-9-151). Parts I & II of the form are completed by the Non-Located County Superintendent and submitted to the Located County Superintendent by August 6. Part III is completed by the Located County Superintendent and submitted to the Non-Located County Superintendent by August 10. A copy of the report is also provided to the District Clerk by August 10. OPI does not receive a copy of this form.

FP-8b – Joint District Tax Levy Summary: This form provides a summary of the total Joint District tax levy mill requirements and the county tax levy amounts for located and non-located counties (MCA, 20-9-151). Located County Superintendents submit the report to Non-Located County Superintendents by August 20. OPI does not receive a copy of this form.

FP-10A – County Transportation/Retirement Fund Mill Levy Calculation Worksheet: This worksheet is a tool used by County Superintendents to determine the budget and necessary mill levy for the county retirement and county transportation funds (MCA, 20-3-209). The report is due to OPI by the second Monday in September.

FP-9 – Verification of Mills: County Superintendents certify the number of mills actually levied by the commissioners in support of district and county-wide school funds (MCA, 20-3-209). The report is due to OPI by the second Monday in September.

FP-6b

Completed by
County
Treasurer not
County
Superintendent.
However, one
specific piece of
information is
needed for the
FP-10A
Report.....

FP-10A

Tool used by County
Superintendents to
calculate the levy
requirements for the
county-wide funds.

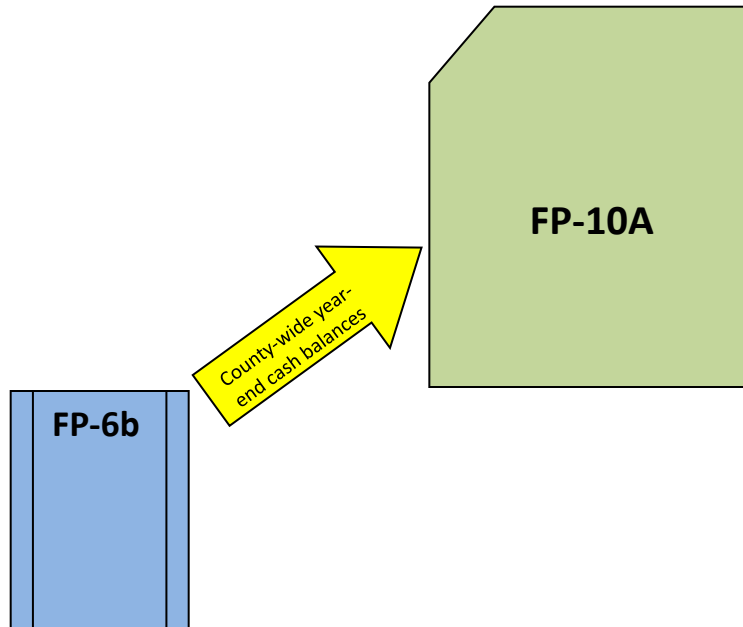


FP-6b

Missoula County

Description	Line	County Transportation 7820 [C]	High School Retirement 7830 [D]	Elementary Retirement 7840 [E]
CASH BALANCE (June 30)	250	79,529.93	3,131.71	0.00

Report on page 2, line C1 of FP-10A report



FP-6b

Missoula County

Description	Line	County Transportation 7820 [C]	High School Retirement 7830 [D]	Elementary Retirement 7840 [E]
Paid to Schools (see Instructions)	220	739,391.87	4,594,959.65	6,454,599.39

Did your school districts receive this amount?

Is this the total amount they should have received?

Are retirement distributions being made monthly, pursuant to ARM 10.10.309?

ARM 10.10.309 DISTRIBUTION AND REAPPROPRIATION OF COUNTYWIDE FUNDS

(1) The county superintendent of schools shall distribute the cash balance in the countywide retirement fund to district and cooperative funds on a monthly basis in the proportion each district's or cooperative's net requirement bears to the total of all net district and cooperative requirements.

FP-6b

Missoula County

Description	Line	County Transportation 7820 [C]	High School Retirement 7830 [D]	Elementary Retirement 7840 [E]
335300 State Guar Tax Base Aid	175		1,030,249.20	1,243,871.25
335310 County Trans Block Grant	170	98,603.62		

Verify that these amounts agree with the Year to Date Payment Report located on the OPI's website at:

<http://www.opi.mt.gov/pub/index.php?dir=School Finance/Payments/>

**Year To Date Payment Report
FY2008-09
June Payment**

Final

32

MISSOULA COUNTY

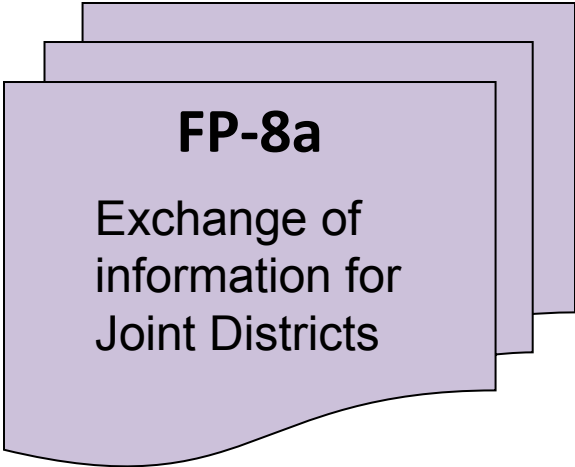
County Summary

	District ANB: EL: 8,569 HS: 3,973 K12: 1,283 County ANB: EL: 8,673 HS: 4,011 K12: 1,652			
	Total Due	Paid Thru June	Remaining Balance Due	Monthly Payment Due
SBG Combined Building Reserve Fund (61-3445)				
ENTITLEMENT	101,019.93	101,019.93	0.00	0.00
				0.00
GTB Retirement High School (7830)				
ENTITLEMENT	1,030,249.20	1,030,249.20	0.00	0.00
				0.00
GTB Retirement Elementary (7840)				
ENTITLEMENT	1,243,871.25	1,243,871.25	0.00	0.00
				0.00
County Block Grant (7820)				
ENTITLEMENT	98,603.62	98,603.62	0.00	0.00
				0.00
IndianEdfor All FY08 & FY09 (15-3650)				
ENTITLEMENT	135,409.75	135,409.75	0.00	0.00
				0.00





District Adopted Budgets



FP-8a

Exchange of
information for
Joint Districts

FP-8a

I -- IDENTIFYING INFORMATION	Budget Year : 2009-10
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District Name Missoula High School	Joint District Number	Legal Entity <input type="checkbox"/> Elementary <input checked="" type="checkbox"/> High School
LOCATED County Missoula	NON-LOCATED County #1 Lake	NON-LOCATED County #2

II. -- NON-LOCATED COUNTY INFORMATION (Due to Located County Superintendent by August 6)

Taxable Valuation of District where school IS NOT LOCATED	NON-LOCATED County #1 \$487,917	NON-LOCATED County #2
Dept of Revenue provides taxable value by the first Monday of August (20-9-122, MCA)		

III. -- LOCATED COUNTY INFORMATION (Due to Non-Located County Superintendent by August 10)

ANB and Taxable Valuation

ANB & TAXABLE VALUATION	LOCATED COUNTY Missoula Name	NON-LOCATED COUNTY #1 Lake Name	NON-LOCATED COUNTY #2 Name	TOTAL JOINT DISTRICT
Average Number Belonging (ANB)*	3,897	3		3,900
District Taxable Valuation	\$173,495,955	\$487,917		\$173,983,872

*Prorate ANB of joint district based on percentage of enrollment from each county.

Located, Non-located and Total ANB and Taxable Values on the FP-8a Report should agree with....

...the ANB and Taxable Values reported on the District's Adopted Budget



Submitted Budget Report FY2009-10 32 Missoula 0584 Missoula H S

Submit ID: 0584-42491146

Due Dates:

Board of Trustees adopts Final Budget on or before August 15th (MCA 20-9-131)

Board of Trustees transmits to County Supt. within 5 days (MCA 20-9-131)

County Supt. transmits to County Commissioners, their approval needed by the 4th Monday in August (MCA 20-9-142)

County Supt. transmits to Office of Public Instruction on or before the 2nd Monday in September (MCA 20-9-134)

	District ANB And Taxable Valuation		Taxable Valuation
	ANB		
	EL	HS	
District:	N/A	* 3,900	173,983,872
* indicates that the 3 year average ANB was used to calculate the budget limitations			
Joint District Distribution:			
(Used for county retirement calculations)			
Located - 32 Missoula	N/A	3,897	173,495,955
Non-located - 24 Lake	N/A	3	487,917

The ANB reported on the District's Adopted budget should agree to the amount reported on.....

...the FP-10A Reports for both the Located and Non-located Counties



COUNTY TRANSPORTATION / RETIREMENT FUND MILL LEVY CALCULATION WORKSHEET FY2009-10 FORM FP-10A

Part I: Net District Requirements

Located County

Co # 32
Co Name Missoula

**Retirement Net Requirement

***Transportation Net Requirement

High School

1	MCPS	0584	3897	3,420,662.70	218,339.86
40	Frenchtown	0599	1234	920,253.29	121,073.15
2	Alberton	0577	71	84,804.60	11,927.60
15-6	Florence-Carlton	0743	278	171,927.84	14,874.75
JT&8	Arlee	0475	40	38,996.64	3,174.76



COUNTY TRANSPORTATION / RETIREMENT FUND MILL LEVY CALCULATION WORKSHEET FY2009-10 FORM FP-10A

Part I: Net District Requirements

Non-Located County

Co # 24
Co Name Lake

**Retirement Net Requirement

20-9-501 (11) MCA

***Transportation Net Requirement

High School

7J	Charlo	1206	119	106,406.30	21,099.22
8J	Arlee	0475	92	89,705.15	7,303.00
23	Polson	0478	538	528,815.01	60,603.77
28	St Ignatius (K-12)	0481	496	385,263.59	62,402.67
30	Ronan	1200	357	399,816.74	32,511.60
14J	Hot Springs	0815	1	1,242.20	235.98
38J	Bigfork	0331	119	88,759.51	15,198.57
1	Missoula	0584	3	2,633.30	168.08

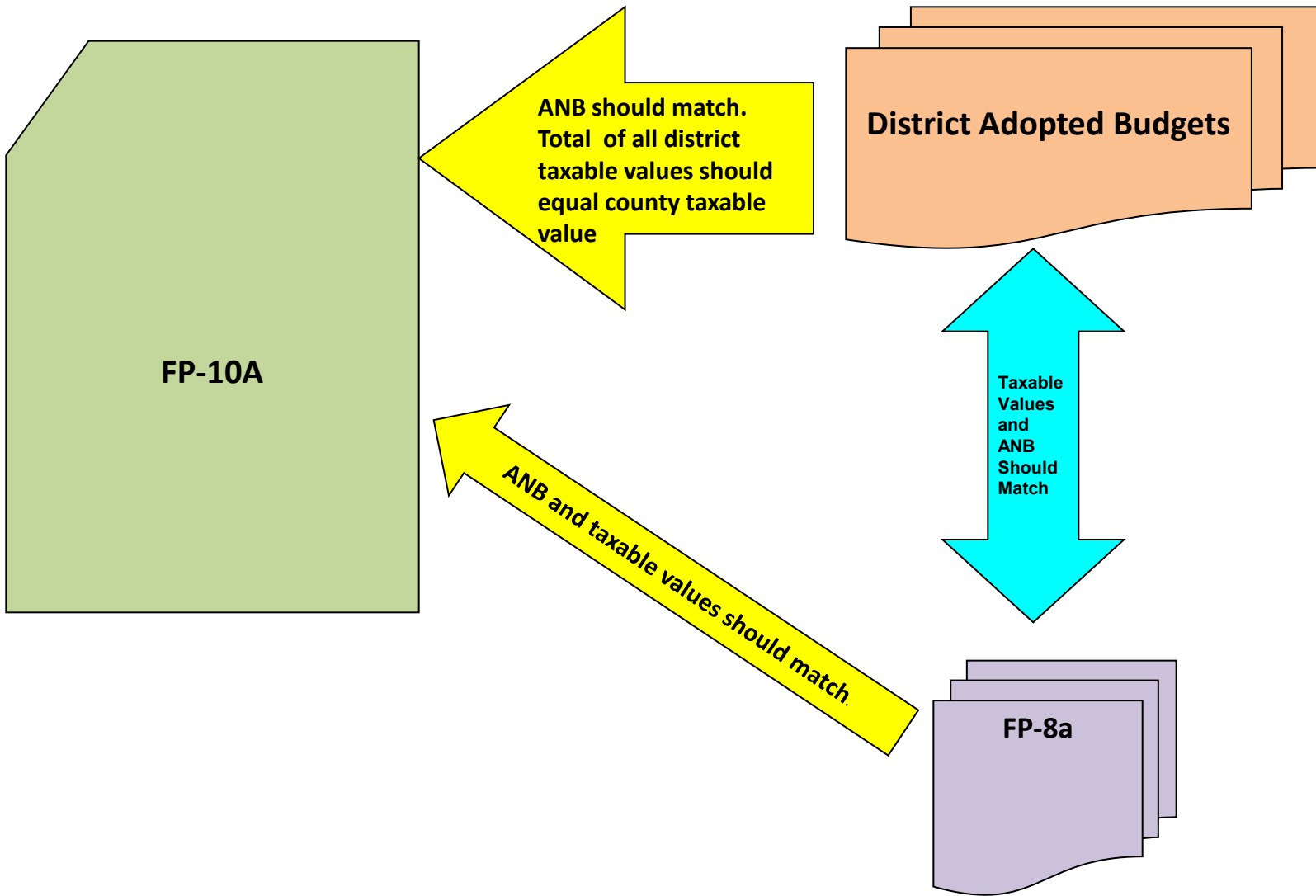


District	Taxable Value from Budget	
	Elementary	High School
Alberton K-12	\$ 1,178,377	\$ 1,178,377
Arlee Elementary	\$ 710,014	
Arlee High School		\$ 710,014
Bonner Elementary	\$ 4,471,779	
Clinton Elementary	\$ 4,240,016	
DeSmet Elementary	\$ 5,136,866	
Florence-Carlton K-12	\$ 2,135,564	\$ 2,135,564
Frenchtown K-12	\$ 13,335,375	\$ 13,335,375
Hellgate Elementary	\$ 30,246,018	
Lolo Elementary	\$ 6,825,296	
Missoula Elementary	\$ 99,902,302	
Missoula High School		\$ 173,495,955
Potomac Elementary	\$ 1,956,277	
Seeley Lake Elementary	\$ 7,117,125	
Sunset Elementary	\$ 1,123,170	
Swan Valley Elementary	\$ 2,620,108	
Target Range Elementary	\$ 8,962,563	
Woodman Elementary	\$ 894,415	
	\$ 190,855,265	\$ 190,855,285

Total of all district taxable values in county should equal county taxable value on FP-10A Report (Page 2, Part II, Line F)

FP10-A

Co #	32	Elementary Retirement (7840)	High School Retirement (7830)	County Transportation (7820)
Co Name	Missoula			
Part II: County Guaranteed Tax Subsidy per Mill				
F. Total Preliminary County Taxable Valuation		190,855,285	190,855,265	190,855,285





COUNTY TRANSPORTATION / RETIREMENT FUND
MILL LEVY CALCULATION WORKSHEET FY2009-10

FP-10A

Derived from District
Budgets or from FP-8b
Reports (Joint District)

Part I: Net District Requirements

Co #

32

Co Name

Missoula

****Retirement Net
Requirement**

*****Transportation
Net Requirement**

District #	School District Name	LE #	*ANB		
Elementary					
1	MCPS	0583	4955	3,913,844.00	170,561.91
4	Hellgate Elem	0586	1338	921,229.40	80,792.60
7	Lolo Elem	0588	606	409,649.48	5,809.32
11	Potomac Elementary	0589	117	77,026.53	12,264.12
14	Bonner Elementary	0590	381	251,461.13	10,362.56
18	Woodman Elementary	0591	49	46,359.49	26,550.31
20	DeSmet Elementary	0592	137	83,786.19	12,850.69
23	Target Range Elementary	0593	497	302,802.61	21,944.14
30	Sunset Elementary	0594	11	7,000.00	323.75
32	Clinton Elementary	0595	231	158,389.14	29,890.58
33	Swan Valley Elementary	0596	46	31,819.79	16,786.44
34	Seeley Lake Elementary	0597	193	137,733.46	19,926.12
JT&8	Arlee Elementary	0474	67	58,520.21	5,573.20





Submitted Budget Report
FY2009-10
32 Missoula
0583 Missoula Elem

Submit ID: 0583-47041675

10 Transportation Fund

Reimbursements

County On-Schedule Trans Reimb_____ 2220

170,561.91



Submitted Budget Report
FY2009-10
32 Missoula
0583 Missoula Elem

Submit ID: 0583-47041675

14 Retirement Fund

County Retirement Distribution_____ 2240

3,913,844.00

FP-8b

**Exchange of
Information for
Joint Districts**



FP-8b

Denise Juneau, Superintendent
Montana Office of Public Instruction
www.opi.mt.gov

06/2009

JOINT DISTRICT TAX LEVY SUMMARY

Pursuant to MCA 20-9-151(2), the Office of Public Instruction provides this form to the County Superintendents of Joint Districts as a communication tool. Boundaries of joint districts cross county boundaries. For taxation purposes, county officials need to know what percentage of the joint district their county supports. This form provides a format for the exchange of information between joint districts' county officials. **Please do not return this form to OPI.**

Due Date: (MCA 20-9-151(3))

Due FROM Located County Superintendent TO Non-Located County Superintendent ... **August 20**

I -- IDENTIFYING INFORMATION			Budget Year: 2009-10
District Name Arlee Elementary	Joint District Number JT & 8	Legal Entity 0475	<input checked="" type="checkbox"/> Elementary <input type="checkbox"/> High School
LOCATED County Lake	NON-LOCATED County #1 Missoula	NON-LOCATED County #2	

III. -- COUNTY TAX LEVY AMOUNTS - Prorate based upon ANB of each resident county				
FUND/FUND NUMBER		LOCATED COUNTY Lake	NON-LOCATED COUNTY #1 Missoula	(ASSETS) TOTAL JOINT DISTRICT
Transportation	10	\$ 18,881.39	\$ 5,573.20	\$ 24,454.59
Retirement	14	\$ 198,260.02	\$ 58,520.21	\$ 256,780.23

Report District Requirement
on FP-10

Should agree with total county
requirement on budget





**COUNTY TRANSPORTATION / RETIREMENT FUND
MILL LEVY CALCULATION WORKSHEET FY2009-10
FORM FP-10A**

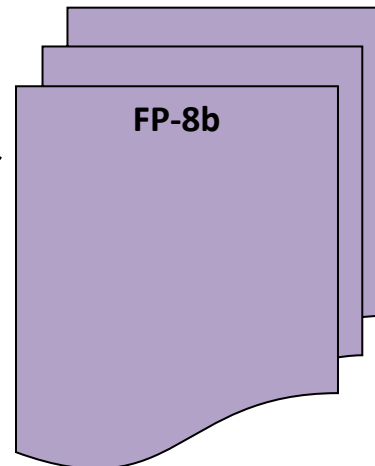
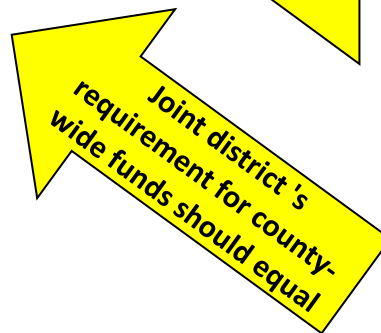
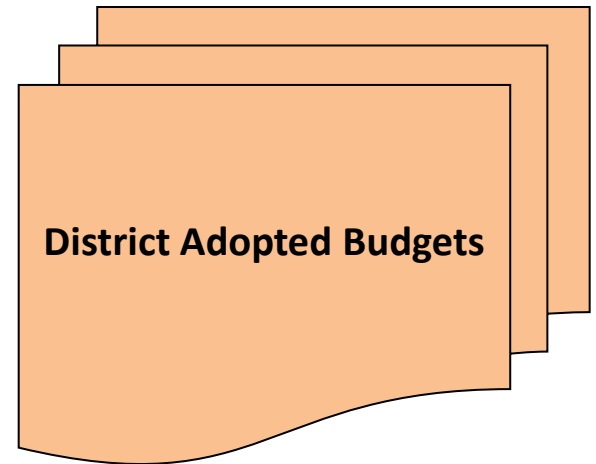
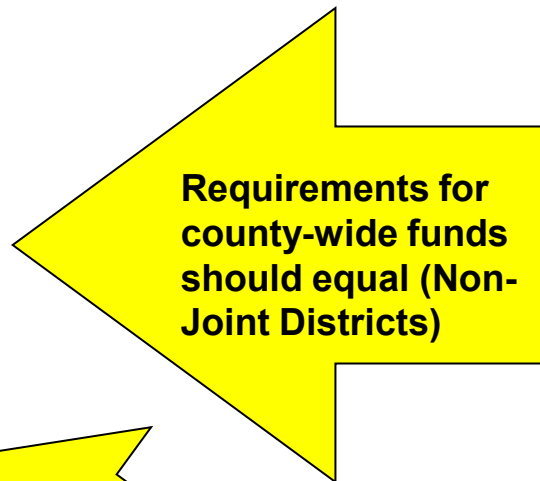
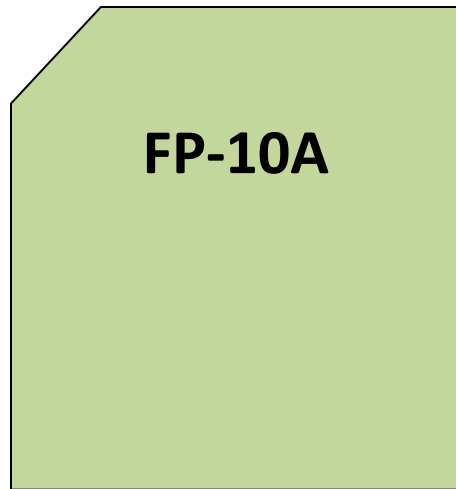
Part I: Net District Requirements

20-9-501 (11) MCA

Co # 32
Co Name Missoula

District #	School District Name Elementary	LE #	*ANB	**Retirement Net Requirement	***Transportation Net Requirement
1	MCPS	0583	4955	3,913,844.00	170,561.91
4	Hellgate Elem	0586	1338	921,229.40	80,792.60
7	Lolo Elem	0588	606	409,649.48	5,809.32
11	Potomac Elementary	0589	117	77,026.53	12,264.12
14	Bonner Elementary	0590	381	251,461.13	10,362.56
18	Woodman Elementary	0591	49	46,359.49	26,550.31
20	DeSmet Elementary	0592	137	83,786.19	12,850.69
23	Target Range Elementary	0593	497	302,802.61	21,944.14
30	Sunset Elementary	0594	11	7,000.00	323.75
32	Clinton Elementary	0595	231	158,389.14	29,890.58
33	Swan Valley Elementary	0596	46	31,819.79	16,786.44
34	Seeley Lake Elementary	0597	193	137,733.46	19,926.12
JT&8	Arlee Elementary	0474	67	58,520.21	5,573.20

From FP-8b, Part II





FP-8b

Denise Juneau, Superintendent
 Montana Office of Public Instruction
www.opi.mt.gov

06/2009

JOINT DISTRICT TAX LEVY SUMMARY

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Due Date: (MCA 20-9-151(3))

Due FROM Located County Superintendent TO Non-Located County Superintendent ... **August 20**

I -- IDENTIFYING INFORMATION			Budget Year: 2009-10
District Name Arlee Elementary	Joint District Number JT&8	Legal Entity 0474	<input checked="" type="checkbox"/> Elementary <input type="checkbox"/> High School
LOCATED County	NON-LOCATED County #1		NON-LOCATED County #2
Lake	Missoula		Sanders

II. -- DISTRICT TAX LEVY MILL REQUIREMENTS - The following information comes from the district budget.

FUND/FUND NUMBER		TOTAL JOINT DISTRICT MILLS	
General	01 BASE	43.76	mills
General	01 Over-BASE	0.00	mills
Transportation	10	2.71	mills
Bus Depreciation	11	18.33	mills
Tuition	13		mills
Adult Education	17	.01	mills
Technology Acquisition & Depreciation	28		mills
Flexibility	29		mills
Debt Service	50	112.56	mills
Building Reserve	61		mills
Non-Operating	19		mills
TOTAL MILLS		177.37	mills

Mills should equal what is reported on the district's adopted budget.



Office of Public Instruction
 Denise Juneau, State Superintendent



Submitted Budget Report

FY2009-10

Submit ID: 0474-14527949

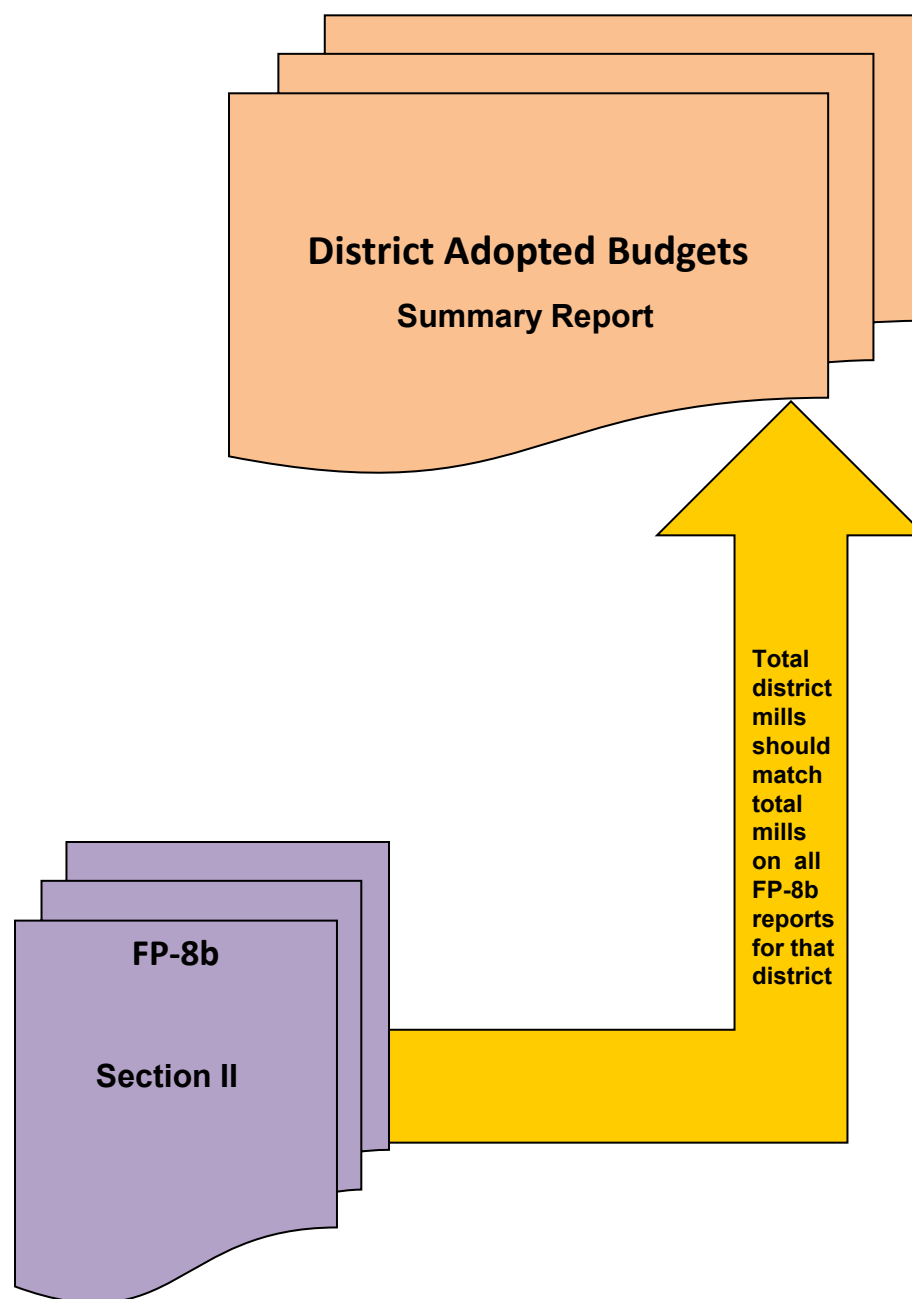
24 Lake
0474 Arlee Elem

Should match
what is reported
on FP-8b Report

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,547,965.98	155,334.98	10%	10.03%	1,460.99	1,439,041.13	107,463.86	43.76
10 Transportation	110,000.00	22,000.00	20%	20.00%	51,197.25	52,131.88	6,670.87	2.71
11 Bus Depreciation	78,848.27	75,000.00	N/A	95.12%	32,305.88	1,500.00	45,042.39	18.33
13 Tuition	3,000.00		N/A		3,306.83	0.00	0.00	0.00
14 Retirement	305,000.00	106,750.00	35%	35.00%	48,219.77	256,780.23		
17 Adult Education	9,000.00	0.00	35%	0.00%	8,980.51	0.00	19.49	0.01
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,278.96	0.00	N/A	0.00%	307.19	1,971.77	0.00	0.00
29 Flexibility	60,098.11	0.00	N/A	0.00%	48,787.17	11,310.94	0.00	0.00
61 Building Reserve	1,987.76	0.00	N/A	0.00%	1,987.76	0.00	0.00	0.00
Total of All Funds	2,118,179.08	359,084.98			196,553.35	1,762,735.95	159,196.61	64.81

50 Debt Service								
Tax Jurisdiction								
24-0474	341,352.50	0.00	20-9-438	0.00%	62,282.55	2,500.00	276,569.95	112.56



FP-9

**Certified number of
mills actually levied
by county
commissioners in
support of district
and county-wide
school funds.**

COUNTY TRANSPORTATION / RETIREMENT FUND MILL LEVY CALCULATION WORKSHEET FY2009-10

FORM FP-10A

Co # 32
Co Name Missoula

Elementary Retirement (7840)	High School Retirement (7830)	County Transportation (7820)
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240,380.005	250,728.685	190,855.285
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26.30	18.29	3.53
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Part III: Mill Levy Calculation

M. Adjusted County Taxable Valuation per mill (Line G+L)

N: Number of mills Required (E/M)

Should Equal

FP9

FY2009-10

32 Missoula County

LEVIED



State Mills: 40 El County Mills: 33 HS County Mills: 22 County Transportation Mills: 3.53 EL Retirement Mills: 26.3 HS Retirement Mills: 18.29

The mill levies for each fund, as submitted on the budget by the districts within the county, are prefilled in the table below. If the number of mills levied by the county commissioners is different than those provided, the certified mills for a given district should be entered in the space below the incorrect mill. If Submit ID does not match the county official copy, contact OPL

Submitted Budget Report
FY2009-10
24 Lake
0474 Arlee Elem

**Remember these
match the mills
reported on the FP-8b**

949

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,547,965.98	155,334.98	10%	10.03%	1,460.99	1,439,041.13	107,463.86	43.76
10 Transportation	110,000.00	22,000.00	20%	20.00%	51,197.25	52,131.88	6,670.87	2.71
11 Bus Depreciation	78,848.27	75,000.00	N/A	95.12%	32,305.88	1,500.00	45,042.39	18.33
13 Tuition	3,000.00		N/A					0.00
14 Retirement	305,000.00	106,750.00	35%	35.00%				
17 Adult Education	9,000.00	0.00	35%	0.00%				0.01
19 Non-Operating	0.00	0.00	N/A	0.00%				0.00
28 Technology	2,278.96	0.00	N/A	0.00%				0.00
29 Flexibility	60,098.11	0.00	N/A	0.00%				0.00
61 Building Reserve	1,987.76	0.00	N/A	0.00%	1,987.76	0.00	0.00	0.00
Total of All Funds	2,118,179.08	359,084.98			196,553.35	1,762,735.95	159,196.61	64.81

**Reported on
FP-9 Report**

50 Debt Service								
Tax Jurisdiction								
24-0474	341,352.50	0.00	20-9-438	0.00%	62,282.55	2,500.00	276,569.95	112.56

Mill Levies:

Q. District Non-Isolated Mills	(V-Q)	0.00
R. BASE Mills - Elementary	(V-R)	43.76
S. BASE Mills - High School	(V-S)	0.00
T. Over-BASE Mills	(V-T)	0.00
U. Total General Fund Mills	(V-U)	43.76



FP-8b

Denise Juneau, Superintendent
Montana Office of Public Instruction
www.opi.mt.gov

06/2009

JOINT DISTRICT TAX LEVY SUMMARY

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I -- IDENTIFYING INFORMATION			Budget Year: 2009-10
District Name Arlee Elementary	Joint District Number JT&8	Legal Entity 0474	<input checked="" type="checkbox"/> Elementary <input type="checkbox"/> High School
LOCATED County	NON-LOCATED County #1		NON-LOCATED County #2
Lake	Missoula		Sanders

II. -- DISTRICT TAX LEVY MILL REQUIREMENTS - The following information comes from the district budget.

FUND/FUND NUMBER		TOTAL JOINT DISTRICT MILLS	
General	01 BASE	43.76	mills
General	01 Over-BASE	0.00	mills
Transportation	10	2.71	mills
Bus Depreciation	11	18.33	mills
Tuition	13		mills
Adult Education	17	.01	mills
Technology Acquisition & Depreciation	28		mills
Flexibility	29		mills
Debt Service	50	112.56	mills
Building Reserve	61		mills
Non-Operating	19		mills
TOTAL MILLS		177.37	mills

**Should
equal
District
Budget
Summary
Report and
FP-9 Report**



Montana
Office of Public Instruction
Denise Juneau, State Superintendent

District Mills for each fund reported on the FP-9 Report should agree with the mills reported on the adopted budget for each district in the county



FP-9

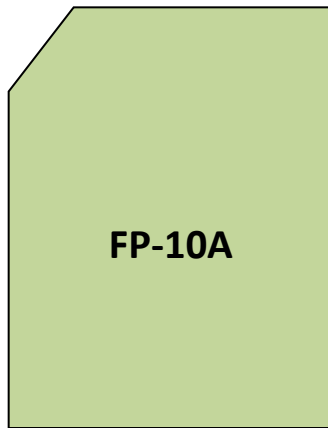
LEVIED

FY2009-10
24 Lake County

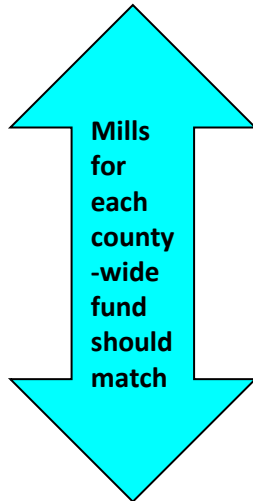
State Mills: 40 El County Mills: 33 HS County Mills: 22 County Transportation Mills: 5.7 EL Retirement Mills: 25.9 HS Retirement Mills: 18.98

The mill levies for each fund, as submitted on the budget by the districts within the county, are profiled in the table below. If the number of mills levied by the county commissioners is different than those provided, the certified mills for a given district should be entered in the space below the incorrect mill. If Submit ID does not match the county official copy, contact OPI.

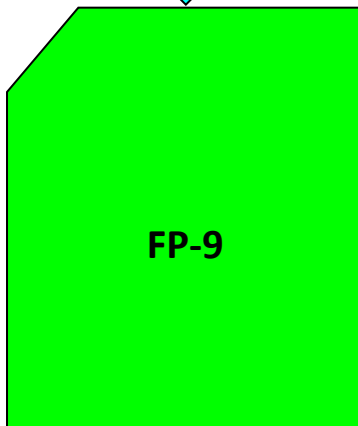
District	Submit ID	01 General Fund				10	11	13	17	19	28	29	50	61
		Non-Isolated	EL BASE	HS BASE	Over BASE	Transp	Bus Depr	Tuition	Adult Ed	Non-Op	Tech	Flex	Debt Service	Bldg Reserve
0474 Arlee Elem	0474-14527949	0.00	43.76	0.00	0.00	2.71	18.33	0.00	0.01	0.00	0.00	0.00	112.56	0.00
0475 Arlee H S	0475-57946240	0.00	0.00	27.07	0.00	9.57	8.52	0.06	0.19	0.00	0.00	0.00	53.93	0.00
0477 Polson Elem	0477-90633302	0.00	42.87	0.00	36.49	13.92	2.93	0.00	0.97	0.00	0.00	0.00	14.11	0.00
0478 Polson H S	0478-38486149	0.00	0.00	23.72	14.14	5.56	2.93	0.13	0.34	0.00	0.00	0.00	0.00	0.00
0481 St Ignatius K-12 Schools	0481-27134073	0.00	46.33	27.57	0.00	59.98	0.00	7.19	2.41	0.00	0.00	0.00	0.00	0.00
0483 Valley View Elem	0483-67468771	0.00	46.63	0.00	68.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0486 Swan Lake-Salmon Elem	0486-84208982	5.77	4.01	0.00	5.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1199 Ronan Elem	1199-46111063	0.00	47.46	0.00	0.00	25.09	29.07	0.19	2.54	0.00	0.00	0.00	45.93	0.00
1200 Ronan H S	1200-17792557	0.00	0.00	24.03	0.00	13.13	10.57	0.32	2.25	0.00	0.00	0.00	15.34	0.00



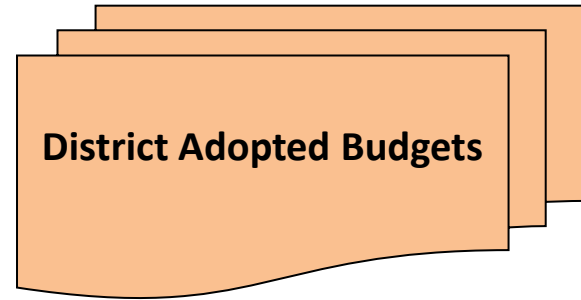
FP-10A



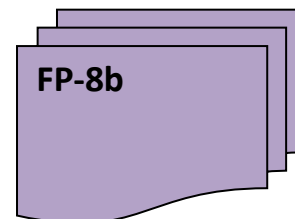
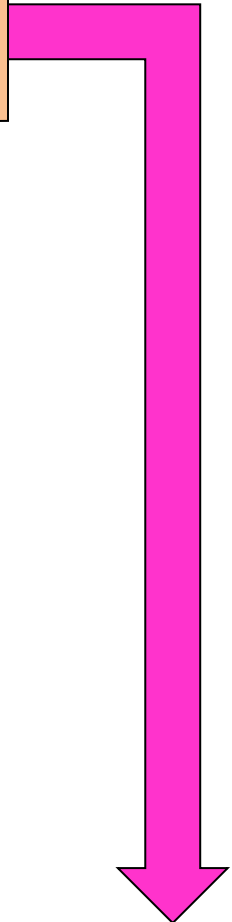
**Mills
for
each
county-
wide
fund
should
match**



FP-9



District Adopted Budgets



FP-8b



**Mills for each county-wide
fund and joint district mills**



District mills for each fund



Montana
Office of Public Instruction
Denise Juneau, State Superintendent
opi.mt.gov

